

mean, the whole purpose of this measure that was passed in 1986 was because of the fact that we had about 130 to 250 corporations that pay zero in taxes.

This was a big loophole in our tax law, so we passed this legislation so we could make sure that corporations paid their fair share.

Now, if the gentlewoman would continue to yield, even corporations, the very corporations that we are giving this big tax break to today as a result of the passage of this act a few minutes ago, if these corporations' board of directors would meet across the country, and if they are in the red, these board of directors members will not give their shareholders a tax dividend because they are in the red. This company, this country is in the red. It is in the red because we are facing a huge deficit.

We are Members of Congress, we really are a board of directors for the United States of America. So I think it is our fiduciary responsibility as members of the board of directors for the United States of America to make sure that we not give a tax dividend to our shareholders when our corporation, which is the United States of America, is not as solvent as we want it to be.

So if corporations themselves will not give shareholders a dividend when they are in a deficit, why would we as a corporation for the United States of America and as a board of directors give corporations themselves a dividend. It makes absolutely no sense to me.

Ms. JACKSON-LEE. If the gentlewoman would yield.

You remember in 1981 when we got that kind of tax cut when the deficit was then just \$1 trillion, it is now, under the Republican leadership, \$4 trillion.

CHANGE IN ORDER OF TAKING SPECIAL ORDER

The SPEAKER pro tempore. The gentleman from Indiana [Mr. BURTON] is recognized for 5 minutes.

Mrs. SMITH of Washington. Mr. Speaker, I ask unanimous consent to substitute for the gentleman from Indiana [Mr. BURTON].

The SPEAKER pro tempore. Is there objection to the request of the gentlewoman?

There was no objection.

THE TAX BILL

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Washington [Mrs. SMITH] is recognized for 5 minutes.

Mrs. SMITH of Washington. Mr. Speaker, I yield to the gentleman from Ohio [Mr. HOKE].

Mr. HOKE. I thank the gentlewoman for yielding.

I wanted to just get on the record with respect to the remarks of the minority leader, it seems to me that I cannot imagine that the minority lead-

er intended in any way to mislead the House regarding what his motion to recommit was. He talked about four items. In fact, there are more like 15 or 20 items with respect to it.

But I would like to give the minority leader both the benefit of the doubt as well as the opportunity to tell this House that what he had indicated earlier this evening was not a complete statement but it was not meant to be an incomplete statement and to tell the entire House what the complete statement about the motion to recommit really was.

The reason that I think that it is important for him to do that is so that we clear up the cloud with respect to representations about motions to recommit.

Mr. WISE. Mr. Speaker, point of order, point of personal privilege.

Mr. Speaker, I realize this may predate the Speaker somewhat, but several years ago we went through this exact same procedure in which Members, in effect—

Mrs. SMITH of Washington. Mr. Chairman—

Mr. HOKE. The gentleman is not stating a point of order.

The SPEAKER pro tempore. The gentleman will state his point of order.

Mr. WISE. My point of order is that several years ago we went through this procedures where Members would in effect call out other Members on the floor, knowing they were not there. It was agreed, I thought, by rule, if not by rule by comity, that that process would no longer happen. Because, clearly, the minority leader is not here, was not served notice that this was going to happen until 2 minutes before when somebody came over here and said it was.

I would just hope for comity purposes alone we will not engage in this conduct which several years ago both parties rejected.

The SPEAKER pro tempore. We are not aware of any violation of rule from what he said so far.

Mr. WISE. Then point of parliamentary inquiry. Then it is appropriate for a Member to challenge another Members even though they are not here, probably cannot be reached, to challenge them on the floor as though they were there and ask them to come forward knowing that they cannot come forward.

The SPEAKER pro tempore. As long as the Member has not engaged in personalities, which they have not.

Mr. WISE. I thank the Speaker. That is an interesting rule.

The SPEAKER pro tempore. The gentlewoman from Washington may proceed.

Mrs. SMITH of Washington. Mr. Speaker, I would like to yield to the gentlewoman from New York [Mrs. KELLY].

Mrs. KELLY. Mr. Speaker, perhaps we have not made clear what Mr. GEPHARDT'S motion would have meant for the senior citizens of this Nation.

This would eliminate the repeal of the tax on social security benefits. This would eliminate the tax preference for long-term insurance, accelerated death benefits and long-term care benefits. This eliminates the elderly care tax credit. This would eliminate the increase in the Social Security earnings test.

These are not tax cuts to those who do not need it. The Republican deficit reduction tax fairness act is one of the strongest pieces of seniors legislation that this Congress has moved to date, and that is why I am so proud to be an original sponsor of the seniors portion of the legislation.

Essentially, what we have done with this legislation is remove the unfair tax burden that the Democrats imposed on senior citizens in the last session of Congress.

Remember back in 1993 the Democrats imposed a \$25 billion tax on our Nation's elderly. When President Clinton proposed this tax, he said that only the wealthiest Americans would face higher taxes. So, by President Clinton's definition, senior citizens living on fixed incomes as low as \$34,000 are wealthy and ought to pay their fair share.

Well, what President Clinton and the Democrats in Congress did 2 years ago was not fair, and after less than 100 days we have just corrected this injustice.

In terms of New York, my State, my elderly will be able to keep more than \$2.2 billion more of their hard-earned tax dollars, and I can assure you that this is going to benefit people who are definitely in need of a tax break. They do need it.

Two of the other key elements of the deficit and tax reduction package which benefit the senior citizens are the custodial care tax credit and the estate and gift tax exclusion.

All of us have heard a loved one at one time or another say they did not want to go to a retirement home. Well, by instituting a \$500 elder care tax credit, we have started to take steps to ease their minds and their family's financial burden. This helps keep families intact by providing financial assistance to families who might otherwise have to place parents in a nursing home.

I will stand strongly behind these tax provisions that help our seniors of this Nation.

Mrs. SMITH of Washington. Mr. Speaker, we forget how strong the package was for seniors, but I want to talk about working families again, just real quick.

We heard about an average \$120-some tax break. There are not any "quarter" of a children. Next April, under this plan that we just passed, every child will be worth \$500 on the tax return to their parents. So if you have two kids, it is \$1,000. If you have three kids, it is \$1,500. That is actual money that you can use to raise your own children.